

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 285

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR PHYSICIANS WHO
2 INCUR EXPENSES FOR TREATING MEDICALLY INDIGENT OR UNINSURED
3 PATIENTS; TO LIMIT THE AMOUNT OF THE INCOME TAX CREDIT THAT MAY BE
4 CLAIMED BY A TAXPAYER; TO PROVIDE THAT A TAXPAYER MUST PROVIDE
5 CERTAIN INFORMATION TO THE STATE TAX COMMISSION IN ORDER TO
6 RECEIVE THE INCOME TAX CREDIT; AND FOR RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 **SECTION 1.** (1) For the purposes of this section, the term
9 "medically indigent or uninsured patient" means a patient who is
10 not eligible for Medicaid, Medicare or any other type of
11 governmental reimbursement for health care costs, does not have
12 private or employer-sponsored health insurance coverage, and is
13 unable to pay the costs of health care services received.

14 (2) Subject to the provisions of this section, for a
15 licensed physician who incurs expenses for treating medically
16 indigent or uninsured patients, a credit against the taxes imposed
17 by this chapter shall be allowed for not more than twenty-five
18 percent (25%) of the aggregate amount of those expenses for which
19 the physician does not receive payment or reimbursement. However,
20 the maximum aggregate income tax credit that may be claimed by a
21 taxpayer for a taxable year shall not exceed the amount of income
22 tax imposed upon the taxpayer for the taxable year reduced by the
23 sum of all other credits allowable to the taxpayer under the state
24 income tax laws, except credit for tax payments made by or on
25 behalf of the taxpayer.

26 (3) To obtain the credit provided for in this section, a
27 taxpayer must provide to the State Tax Commission proof of the
28 expenses incurred for which the credit is claimed and any other
29 information required by the State Tax Commission.

30 **SECTION 2.** Section 1 of this act shall be codified as a
31 separate section in Chapter 7, Title 27, Mississippi Code of 1972.

32 **SECTION 3.** Nothing in this act shall affect or defeat any
33 claim, assessment, appeal, suit, right or cause of action for
34 taxes due or accrued under the income tax laws before the date on
35 which this act becomes effective, whether those claims,
36 assessments, appeals, suits or actions have been begun before the
37 date on which this act becomes effective or are begun after; and
38 the provisions of the income tax laws are expressly continued in
39 full force, effect and operation for the purpose of the
40 assessment, collection and enrollment of liens for any taxes due
41 or accrued and the execution of any warrant under those laws
42 before the date on which this act becomes effective, and for the
43 imposition of any penalties, forfeitures or claims for failure to
44 comply with those laws.

45 **SECTION 4.** This act shall take effect and be in force from
46 and after January 1, 2007.